

U.S. DISTRICT COURT  
EASTERN DISTRICT-WI  
UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WISCONSIN  
2020 FEB 11 P 3:09

UNITED STATES OF AMERICA

CLERK OF COURT

Plaintiff,

**20-CR-033**

v.

Case No. \_\_\_\_\_  
[26 U.S.C. § 7202]

KIMBERLY ZULKOWSKI,

Defendant.

**THE UNITED STATES ATTORNEY CHARGES:**

1. At all times relevant:
  - a. The defendant, **Kimberly Zulkowski** ("Zulkowski") resided in Brookfield, Wisconsin, and was the president and owner of Faith Family Services, Inc., which had its principal place of business located in Milwaukee.
  - b. Under federal law, an employer is required to collect payroll taxes, which include federal income taxes, Social Security taxes, and Medicare taxes, from the wages paid to its employees and pay over these taxes to the United States through the Internal Revenue Service ("IRS"). Because the employer holds these taxes and pays them over on behalf of the employee, they are referred to as the "trust fund" portion of payroll taxes.
  - c. An employer is also required to pay additional payroll taxes to the IRS in an amount equal to the employees' Social Security and Medicare taxes. Because these taxes match the employees' share of Social Security and Medicare taxes, they are referred to as the "matching portion" of payroll taxes.

d. Federal law further requires an employer to file quarterly tax returns (Forms 941) with the IRS reporting the total wages paid to its employees during the quarter and the corresponding payroll taxes due and owing to the United States. These quarterly returns must be filed by the last day of the month following the end of the quarter in question.

e. As the president and owner of Faith Family Services, Zulkowski was responsible for collecting, accounting for, and paying over to the IRS the federal income taxes, Social Security taxes, and Medicare taxes withheld from the wages paid to the employees of Faith Family Services (“trust fund” portion).

f. Zulkowski was also responsible for paying the matching portion of payroll taxes owed by Faith Family Services to the IRS.

g. During the period from at least October 2014 through December 2016, the defendant paid wages to the employees of Faith Family Services from which she withheld federal payroll taxes. Despite withholding payroll taxes from such wages, Zulkowski failed to pay over to the IRS all or a portion of these “trust fund” payroll taxes.

h. During the period from at least October 2014 through March 2017, Zulkowski also failed to pay to the IRS all or a portion of the matching portion of payroll taxes owed by Faith Family Services.

2. On or about January 31, 2015, in the State and Eastern District of Wisconsin,

**KIMBERLY ZULKOWSKI,**

who was required to collect, account for, and pay over federal income taxes, Social Security taxes and Medicare taxes from the total taxable wages of the employees of Faith Family Services, did willfully fail to truthfully account for and pay over to the IRS \$149,451.74 in "trust fund" payroll taxes that were due and owing to the United States of America for the fourth quarter of 2014, which ended on December 31, 2014.

All in violation of Title 26, United States Code, Section 7202.

2/11/20  
Date

Kelly B. Krueger  
for MATTHEW D. KRUEGER  
United States Attorney